



FIRST NAME

M.I. LAST NAME

Be sure to complete and enclose
pages 1–5 of Schedule D-IS.

SOCIAL SECURITY NUMBER

Note: Complete Schedule D-IS, Installment Sales, if you are reporting any capital gains on installment sales occurring between January 1, 1996 through December 31, 2001. If you are required to file Schedule D-IS, you must include any capital gains or losses otherwise reportable on Schedule D. Also, be sure to enclose U.S. Form 6252, Installment Sale Income, for each installment sale.

Schedule D-IS Long-Term Capital Gains and Losses Excluding Collectibles

2004

Type of return filed. Fill in applicable oval: Form 1 Form 1-NR/PY Form 2 Form 3F Form 3M

Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles

For lines 1 through 6, 8 and 10, enter the amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets.

1	Enter amounts included in U.S. Sch. D, line 8, col. f	1	<input checked="" type="checkbox"/> , , , .
2	Enter amounts included in U.S. Sch. D, line 9, col. f	2	<input checked="" type="checkbox"/> , , , .
3	Enter amounts included in U.S. Sch. D, line 11, col. f	3	<input checked="" type="checkbox"/> , , , .
4	Enter amounts included in U.S. Sch. D, line 12, col. f	4	<input checked="" type="checkbox"/> , , , .
5	Enter amounts included in U.S. Sch. D, line 13, col. f. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10	5	<input checked="" type="checkbox"/> , , , .
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	6	<input checked="" type="checkbox"/> , , , .
7	Carryover losses from prior years	7	<input checked="" type="checkbox"/> , , , .
8	Combine lines 1 through 7	8	<input checked="" type="checkbox"/> , , , .
9	Differences, if any. See instructions	9	<input checked="" type="checkbox"/> , , , .
10	Adjusted capital gains and losses. See instructions	10	<input checked="" type="checkbox"/> , , , .
11	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11	11	<input checked="" type="checkbox"/> , , , .
12	Long-term capital gain on installment sales from January 1, 1996 through December 31, 2001. See instructions	12	<input checked="" type="checkbox"/> , , , .
13	Subtotal. Subtract the total of lines 11 and 12 from line 10. See instructions	13	<input checked="" type="checkbox"/> , , , .
14	Long-term capital losses applied against long-term capital gains. See instructions	14	<input checked="" type="checkbox"/> , , , .
15	Subtotal. Combine line 13 and line 14. See instructions	15	<input checked="" type="checkbox"/> , , , .
16	Capital losses applied against capital gains. See instructions	16	<input checked="" type="checkbox"/> , , , .
17	Subtotal. If line 15 is greater than "0," subtract line 16 from line 15. If line 15 is less than "0," combine lines 15 and 16. If line 17 is a loss, see instructions	17	<input checked="" type="checkbox"/> , , , .
18	Long-term capital losses applied against interest and dividends. See instructions	18	<input checked="" type="checkbox"/> , , , .
19	Subtotal. Combine line 17 and line 18. See instructions	19	<input checked="" type="checkbox"/> , , , .
20	Allowable deductions from your trade or business (from Schedule C-2). See instructions	20	<input checked="" type="checkbox"/> , , , .
21	Subtotal. Subtract line 20 from line 19. Not less than "0"	21	<input checked="" type="checkbox"/> , , , .
22	Excess exemptions (only if single, head of household or married filing jointly) and adjustments for Form 2 and Form 3F filers. See instructions	22	<input checked="" type="checkbox"/> , , , .
23	Taxable long-term capital gains. Subtract line 22 from line 21. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 23, col. 1. See instructions	23	<input checked="" type="checkbox"/> , , , .

BE SURE TO COMPLETE SCHEDULE D-IS, PAGE 2 (ON OTHER SIDE) AND SCHEDULE D-IS, PAGES 3, 4 AND 5.

**Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2001**

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales from January 1, 1996 through December 31, 2001.

1 Long-term gain on installment sale from January 1, 1996 through December 31, 2001 from line 12 1

A. Held more than one year but not more than two years

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▼ If showing a loss, mark an X in box at left

2 Long-term capital losses applied against long-term installment sales. **See instructions** 2



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B. Held more than two years but not more than three years

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▼ If showing a loss, mark an X in box at left

3 Subtotal. Combine line 1 and line 2. **See instructions** 3

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4 Short-term capital losses applied against long-term installment sales. **See instructions** 4

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5 Subtotal. subtract line 4 from line 3 5

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6 Allowable deductions from your trade or business (from Schedule C-2). **See instructions** 6

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7 Subtotal. Subtract line 6 from line 5. Not less than "0" 7

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8 Excess exemptions (only if single, head of household or married filing jointly) and adjustments for Form 2 and Form 3F filers. **See instructions** 8

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9 Taxable long-term capital gains. Subtract line 8 from line 7. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 23, col. 1. **See instructions** 9

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BE SURE TO COMPLETE SCHEDULE D-IS, PAGES 3, 4 AND 5.



FIRST NAME

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Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2001

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales from January 1, 1996 through December 31, 2001.

1 Long-term gain on installment sale from January 1, 1996 through December 31, 2001 from line 12 1

**C. Held more than three years
but not more than four years**

**D. Held more than four years
but not more than five years**

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▼ If showing a loss, mark an X in box at left

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2 Long-term capital losses applied against long-term installment sales. **See instructions** 2

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3 Subtotal. Combine line 1 and line 2. **See instructions** 3

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4 Short-term capital losses applied against long-term installment sales. **See instructions** 4

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5 Subtotal. Subtract line 4 from line 3 5

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6 Allowable deductions from your trade or business (from Schedule C-2). **See instructions** 6

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7 Subtotal. Subtract line 6 from line 5. Not less than "0" 7

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8 Excess exemptions only if single, head of household or married filing jointly. **See instructions** 8

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9 Taxable long-term capital gains. Subtract line 8 from line 7. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 23, col. 1. **See instructions** 9

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BE SURE TO COMPLETE SCHEDULE D-IS, PAGES 4 (ON OTHER SIDE) AND 5.

**Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2001**

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales from January 1, 1996 through December 31, 2001.

1 Long-term gain on installment sale from January 1, 1996 through December 31, 2001 from line 12 1

**E. Held more than five years
but not more than six years**

**F. Held more
than six years**

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▼ If showing a loss, mark an X in box at left

▼ If showing a loss, mark an X in box at left

2 Long-term capital losses applied against long-term installment sales. **See instructions** 2



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3 Subtotal. Combine line 1 and line 2. **See instructions** 3

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4 Short-term capital losses applied against long-term installment sales. **See instructions** 4

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5 Subtotal. subtract line 4 from line 3 5

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6 Allowable deductions from your trade or business (from Schedule C-2). **See instructions** 6

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7 Subtotal. Subtract line 6 from line 5. Not less than "0" 7

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8 Excess exemptions only if single, head of household or married filing jointly. **See instructions** 8

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9 Taxable long-term capital gains. Subtract line 8 from line 7. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 23, col. 1. **See instructions** 9

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BE SURE TO COMPLETE SCHEDULE D-IS, PAGE 5.



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Part 3. Tax on Long-Term Capital Gains

23 Enter in col. 1 the amount from Schedule D-IS, Part 1, line 23. Multiply by .053. Enter result in col. 2.

Note: If choosing the optional 5.85% tax rate, multiply line 23 by .0585

A. Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. A. Multiply by .05. Enter result col. 2.

B. Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. B. Multiply by .04. Enter result

6. Enter in col. 1 the amount from Schedule D, IS

C. Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. C. Multiply by .03. Enter result in col. 2.

D. Enter in col. 1 the amount from Schedule D-IS,
Part 2, line 3, col. D, M, W, Th, F, S, Su

Part 2, line 9, col. D. Multiply by .02. Enter result in col. 2

E. Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. E. Multiply by .01. Enter result

F. Enter in col. 1 the amount from Schedule D-IS,

Part 2, line 9, col. F.....

Tax on long-term capital gains. Add lines 23, 23A, 23B.

tax on long-term capital gains. Add lines 23, 23A, and 23B.

24 Tax on long-term capital gains. Add lines 23, 23A, 23B, 23C, 23D and 23E of col. 2. Enter result here and on Form 1, line 24; Form 1-NR/PY, line 28; Form 3F, line 22; or Form 3M, line 7. Form 2 filers, see instructions.

25 Available losses for carryover. Enter the amount from Schedule D-IS, Part 1, line 19, only if it is a loss

. 24

25 Available losses for carryover. Enter the amount from Schedule D-IS, Part 1, line 19, only if it is a loss 25 